

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) –
Further Amendments on Rates of Tax - State Tax Rates - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 118

**Dated: 07-11-2024
Read the following:**

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29.06.2017.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.12/2023 - Central Tax (Rate), Dt.19.10.2023.
3. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.13/2023 - Central Tax (Rate), Dt.19.10.2023.
4. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.14/2023 - Central Tax (Rate), Dt.19.10.2023.
5. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.15/2023 - Central Tax (Rate), Dt.19.10.2023.
6. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.16/2023 - Central Tax (Rate), Dt.19.10.2023.
7. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.17/2023 - Central Tax (Rate), Dt.19.10.2023.
8. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.18/2023 - Central Tax (Rate), Dt.19.10.2023.
9. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.19/2023 - Central Tax (Rate), Dt.19.10.2023.
10. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.20/2023 - Central Tax (Rate), Dt.19.10.2023.
11. From Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr.No. A(1)/75/2017, Dt.12.09.2024.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of the Telangana Gazette Dated:07.11.2024:-

NOTIFICATION No. 12/2023- State Tax (Rate)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 11/2017 – State Tax (Rate), issued in G.O Ms No.110, Revenue (CT-II) Department, Dt. 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017 and as amended subsequently from time to time:

AMENDMENTS

In the said notification,-

(A) in the Table thereunder,-

- (i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ state tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

- (ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ state tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

- (iii) against serial number 34, -

- (a) in column (3), in item (iv), for the words “totalisator or a license to” , the words “licensing a” shall be substituted;
(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services,-

- (i) serial number 696 and the entries relating thereto shall be omitted;
(ii) serial number 698 and the entries relating thereto shall be omitted;

2. This notification shall come into force with effect from 20th day of October, 2023.

NOTIFICATION No. 13/2023 - State Tax (Rate)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification No.12/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt:30.06.2017 and as amended subsequently from time to time:

AMENDMENTS

In the said notification, in the Table thereunder, -

- (1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of – (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation	Nil	Nil";

- (2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)"shall be inserted;
- (4.) against serial number 8, in column (3), in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
- (5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;
2. This notification shall be come into force with effect from 20th day of October, 2023.

NOTIFICATION No. 14/2023 – State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of Section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No.13/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt:30.06.2017 and as amended subsequently from time to time:

AMENDMENTS

In the said notification, in the Table thereunder, -

- (i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)"shall be inserted;
- (ii) against serial number 5A, in column (2), after the words "Services supplied by the Central Government", the words and brackets "[excluding the Ministry of Railways (Indian Railways)]" shall be inserted.
2. This notification shall be come into force with effect from 20th day of October, 2023.

NOTIFICATION No.15/2023 – State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of Section 54 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification No. 15/2017- State Tax (Rate) issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, Dt:30.06.2017 and as amended subsequently from time to time:

AMENDMENT

In the said notification, in opening paragraph , for the words, brackets, letters and figures “specified in sub item (b) of item 5 of Schedule II of the Telangana Goods and Services Tax Act, 2017”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

NOTIFICATION No. 16/2023 – State Tax (Rate)

In exercise of the powers conferred by sub-section (5) of Section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 17/2017- State Tax (Rate) issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, Dt:30.06.2017 and as amended subsequently from time to time:

AMENDMENTS

In the said notification:-

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:-
“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -
“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(Central Act No.18 of 2013).”.

2. This notification shall come into force with effect from the 20th day of October, 2023.

NOTIFICATION No. 17/2023 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 1/2017-StateTax (Rate), issued in G.O Ms No.110, Revenue(CT.II) Department, Dt: 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017 and as amended subsequently from time to time:

AMENDMENTS

In the said notification, -

(A) in Schedule I –2.5%,

- (i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"92A	1703	Molasses";

- (ii) after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled";

(B) in Schedule III – 9%,

- (i) against S. No. 13, in column (3), for the words and figures "of heading 1905", the words and figures "of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled " shall be substituted;

- (ii) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A.	2207 10 12	Spirits for industrial use";

(C) in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted.

2. This notification shall be come into force with effect from the 20th day of October, 2023.

NOTIFICATION No. 18/2023 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 2/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt:30.06.2017 and as amended subsequently from time to time:

AMENDMENTS

In the said notification, in the Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"94A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled".
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2. This notification shall be come into force with effect from the 20th day of October, 2023.

NOTIFICATION No. 19/2023 – State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Telangana Goods and Services Tax Act, 2017(Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 4/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt:30.06.2017 and as amended subsequently from time to time:

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AMENDMENT

In the said notification, in the Table thereunder, against S. No. 6, in column 4, for the entry, the following entry shall be substituted, namely: -

“Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority.”

2. This notification shall be come into force with effect from the 20th day of October, 2023.

NOTIFICATION No. 20/2023 – State Tax (Rate)

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 5/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt:30.06.2017 and as amended subsequently from time to time:

AMENDMENT

In the said notification, in the Table, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

“6AA	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film”;
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2. This notification shall be come into force with effect from the 20th day of October, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**S.A.M.RIZVI
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST. Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana, Hyderabad.

The Law (A) Department.

The P.S. to Secretary (MR) to Hon’ble Chief Minister, Government of Telangana.

The P.S. Principal Secretary to Government, (CT&Ex) Department.

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER